

	Data Dictionary			
	Dataset Name	C-8, Tax Liability By State Net Income Class All Corporations		
	Dataset Description	This dataset contains tax liability data for all corporations within ranges of state net income (C and S Corporations) based on California corporation tax forms. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml , Annual Report, Table C-8.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_time_date
4	CA SNI Taxable Range	A category for displaying taxpayers that fall within the range of California state net income (SNI).	Text	ca_sni_taxable_range
5	Returns With SNI	The number of returns filed with state net income.	Number	returns_with_sni
6	Percent of Returns With SNI	The percent of returns with state net income.	Percent	percent_of_returns_with_sni
7	Cum Percent Of Returns With SNI	The cumulative percent of returns with state net income.	Percent	cum_percent_of_returns_with_sni
8	Net Income Less Net Loss	Amount of net positive income (net income less net loss) reported on returns filed.	Number	net_income_less_net_loss
9	Net Income Less Net Loss Percent	Percent of returns with net positive income (net income less net loss).	Percent	net_income_less_net_loss_percent
10	Net Income Less Net Loss Cum Percent	Cumulative percent of returns with positive net income (net income less net loss).	Percent	net_income_less_net_loss_cum_percent
11	Tax Assessed	Total tax assessed before credits.	Number	tax_assessed
12	Tax Assessed Percent	Percent of returns with tax assessed.	Percent	tax_assessed_percent
13	Tax Assessed Cum Percent	Cumulative percent of returns with tax assessed.	Percent	tax_assessed_cum_percent

Additional Details

1.
- Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.